

March 4, 2003

The Honorable Charles V. Mason
Clerk of the Circuit Court
County of King George

Board of Supervisors
County of King George

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of the County of King George for the period January 1, 2002 through December 31, 2002.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system; and no material weaknesses in the internal controls. However, we noted noncompliance with state laws, regulations, or policies that the Clerk needs to address as described below.

Enter Judgments for Unpaid Fines and Costs Promptly

In 19 of 20 unpaid cases tested the Clerk did not record unpaid fines and costs into the court's Judgment Lien Docket as required by section 8.01-446 of the Code of Virginia. The Clerk should promptly record all unpaid fines and costs in the Judgment Lien Docket to help in delinquent collection efforts.

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We discussed these comments with the Clerk on March 4, 2003 and we acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:whb

cc: The Honorable John R. Alderman, Chief Judge
Dennis Kerns, County Administrator
Bruce Haynes, Executive Secretary
Compensation Board
Paul Delosh, Technical Assistance
Supreme Court of Virginia
Martin Watts, Court Analyst
Supreme Court of Virginia
Don Lucido, Director of Technical Assistance
Supreme Court of Virginia
Director, Admin and Public Records
Department of Accounts